In the Claims:

Please cancel claims 3 and 15-19, without prejudice.

Please amend claims 1, 11 and 20 as follows:

- 1. (Currently amended) A magnetic recording medium comprising a nonmagnetic substrate having applied thereon a magnetic recording layer, in which said substrate has, on a<u>an</u> upper surface thereof, in sequence, a crystal orientation-improving layer and a seed layer consisting of a material having a higher surface energy than that of the crystal orientation-improving layer, and said seed layer has a thickness of not more than 2nm, when the thickness is determined assuming that the seed layer has a continuous thickness.
- 2. (Original) A magnetic recording medium according to claim 1, in which said nonmagnetic substrate is a substrate of an aluminum-based alloy or a glass substrate.

3. (Canceled)

4. (Original) A magnetic recording medium according to claim 1 or 2, in which said seed layer is an island-like film consisting of an islandwise distributed and deposited material having a higher surface energy than that of the crystal orientation-improving layer.

- 5. (Original) A magnetic recording medium according to claim 1 or 2, in which said seed layer comprises rhenium.
- 6. (Original) A magnetic recording medium according to claim 1 or 2, in which said crystal orientation-improving layer comprises NiP or CrP.
- 7. (Original) A magnetic recording medium according to claim 1 or 2, which further comprises an underlayer consisting of a chromium-based alloy between the seed layer and the magnetic recording layer.
- 8. (Original) A magnetic recording medium according to claim 1 or 2, which further comprises an adhesion-improving underlayer between the substrate and the crystal orientation-improving layer.
- 9. (Original) A magnetic recording medium according to claim 1 or 2, in which said magnetic recording layer contains cobalt as a principal component thereof and also contains, at least, chromium and platinum.
- 10. (Original) A magnetic recording medium according to claim 9, in which said magnetic recording layer further contains tantalum or tantalum and niobium.

11. (Currently amended) The magnetic recording medium according to claim 10, in which said magnetic recording layer is constituted from a four-component metal alloy of cobalt, chromium, platinum and tantalum which is represented by the following formula:

in which

bal. means a balance amount, and x is a-in the range of 1 to 5 at%.

12. (Original) The magnetic recording medium according to claim 10, in which said magnetic recording layer is constituted from a five-component metal alloy of cobalt, chromium, platinum, tantalum and niobium which is represented by the following formula:

$$Co_{bal.}$$
 - Cr_{14-22} - Pt_{4-10} - Ta_x - Nb_y

in which

bal. means a balance amount, and a sum of x and y (x + y) is in the range of 1 to 5 at%.

13. (Original) The magnetic recording medium according to claim 1 or 2, which further comprises, applied over said magnetic recording layer, a protective layer consisting of carbon or diamondlike carbon.

14. (Original) A magnetic recording medium according to claim 1 or 2, which is in the form of a disk.

15-19. (Canceled)

20. (Currently amended) A magnetic recording device comprises a recording head section for recording in a magnetic recording medium and a reproducing head section for reproducing information, in which the magnetic recording medium comprises a nonmagnetic substrate having applied thereon a magnetic recording layer, in which said substrate has on a upper surface thereof, in sequence, a crystal orientation-improving layer and a seed layer consisting of a material having a higher surface energy than that of the crystal orientation-improving layer, said seed layer having a thickness of not more than 2 nm, when the thickness is determined assuming that the seed layer has a continuous thickness; and

said recording head section is provided with a magnetoresistive head.

21. (Original) A magnetic recording device according to claim 20, in which said nonmagnetic substrate is a substrate of an aluminum-based alloy or a glass substrate.

22. (Original) The magnetic recording device according to claim 20 or 21, in which said magnetoresistive head is a MR head, an AMR head or a GMR head.